BUDGET

2002

Supplementary Estimates No. 3

Yukon
Finance

103-03119/

ESTIMATES

SUPPLEMENTARY NO. 3

2001 - 02

Prepared by:
Department of Finance
under the direction of
Management Board

1st Session of the 31st Legislature
Yukon Legislative Assembly
February, 2003
Whitehorse, Yukon

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FINANCIAL SUMMARY
($000'S)

	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE/ CHANGE	2001-02 REVISED VOTE
INCOME:				
Territorial Revenue	77,321	0	(3,931)	73,390
Canada Health and Social Transfer	20,070	0	5,761	25,831
Transfer from Canada	344,601	0	4,045	348,646
Recoveries	100,025	0	(17,343)	82,682
TOTAL INCOME	542,017	0	(11,468)	530,549
LESS EXPENDITURES:				
Operation and Maintenance	440,354	803	(6,517)	434,640
Capital	150,557	0	(33,903)	116,654
Loan Interest	379	0	(1)	378
TOTAL EXPENDITURES	591,290	803	(40,421)	551,672
UNADJUSTED SURPLUS (DEFICIT) FOR THE YEAR	(49,273)	(803)	28,953	(21,123)
ADJUSTMENTS:				
Plus: Recoveries of Prior Years' Expenditures	0	0	838	838
Plus: Items transferred to the Balance Sheet in the Public Accounts *	0	0	(533)	(533)
SURPLUS (DEFICIT) FOR THE YEAR	(49,273)	(803)	29,258	(20,818)
Accumulated Surplus (Deficit), March 31, 2001	99,122	0	0	99,122
Accumulated Surplus (Deficit), March 31, 2002	49,849	(803)	29,258	78,304

* Items transferred to the Balance Sheet in the Public Accounts are (in $ thousands):

Community and Transportation Services	
- land development costs transferred to land held for sale (Capital)	2,290
- local improvement costs transferred to loans receivable (Capital)	317
- land recoveries transferred to land held for sale (Capital)	(3,006)
- local improvement recoveries transferred to loans receivable (Capital)	(175)
Health and Social Services	
- loan payments transferred to long-term debt (O&M)	57
Renewable Resources	
- land recoveries transferred to land held for sale (Capital)	(16)
Net Total	(533)

FINANCIAL SUMMARY (Cont'd)
($000'S)

	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE/ CHANGE	2001-02 REVISED VOTE
NET BUDGETARY EXPENDITURES:				
OPERATION AND MAINTENANCE:				
Gross Budgetary Expenditures	440,354	**803**	(6,517)	434,640
Less: Recoveries	40,655	**0**	(2,596)	38,059
NET O & M EXPENDITURES	399,699	**803**	(3,921)	396,581
CAPITAL:				
Gross Budgetary Expenditures	150,557	**0**	(33,903)	116,654
Less: Recoveries	58,587	**0**	(14,749)	43,838
NET CAPITAL EXPENDITURES	91,970	**0**	(19,154)	72,816
LOAN INTEREST:				
Gross Budgetary Expenditures	379	**0**	(1)	378
Less: Recoveries	783	**0**	2	785
NET LOAN INTEREST	(404)	**0**	(3)	(407)
TOTAL BUDGETARY EXPENDITURES:				
Gross Budgetary Expenditures	591,290	**803**	(40,421)	551,672
Less: Recoveries	100,025	**0**	(17,343)	82,682
NET BUDGETARY EXPENDITURES	491,265	**803**	(23,078)	468,990
NET NON-BUDGETARY EXPENDITURES:				
LOAN PRINCIPAL:				
Gross Expenditures	70	**0**	0	70
Less: Recoveries	1,609	**0**	(16)	1,593
NET LOAN PRINCIPAL	(1,539)	**0**	16	(1,523)
LOAN CAPITAL:				
Gross Expenditures	5,000	**0**	(3,515)	1,485
Less: Recoveries	5,000	**0**	(3,515)	1,485
NET LOAN CAPITAL	0	**0**	0	0

FINANCIAL SUMMARY
($000'S)

	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE/ CHANGE	2001-02 REVISED VOTE
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Net Total	(533)

FINANCIAL SUMMARY (Cont'd)
($000'S)

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Less: Recoveries	5,000	**0**	(3,515)	1,485
NET LOAN CAPITAL	0	**0**	0	0

OPERATION AND MAINTENANCE
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE	2001-02 REVISED VOTE
01	Yukon Legislative Assembly	3,289	**0**	(141)	3,148
02	Executive Council Office	14,329	**0**	(2,931)	11,398
09	Community and Transportation Services	70,638	**0**	(343)	70,295
07	Economic Development	7,172	**0**	(193)	6,979
03	Education	93,778	**0**	(246)	93,532
12	Finance	4,445	**0**	(49)	4,396
16	Government Services	25,291	**0**	(67)	25,224
15	Health and Social Services	130,984	**0**	(224)	130,760
08	Justice	35,870	**754**	0	36,624
10	Public Service Commission	12,393	**0**	(603)	11,790
14	Renewable Resources	16,373	**0**	(229)	16,144
13	Tourism	11,936	**49**	0	11,985
11	Women's Directorate	593	**0**	(15)	578
22	Yukon Development Corporation	one dollar	**0**	0	0
18	Yukon Housing Corporation	12,605	**0**	(1,453)	11,152
19	Yukon Liquor Corporation	one dollar	**0**	0	0
23	Office of the Ombudsman	335	**0**	(7)	328
24	Elections Office	323	**0**	(16)	307
Total Expenditures		440,354	**803**	(6,517)	434,640

OPERATION AND MAINTENANCE
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE	2001-02 REVISED VOTE
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02	Executive Council Office	14,329	0	(2,931)	11,398
09	Community and Transportation Services	70,638	0	(343)	70,295
07	Economic Development	7,172	0	(193)	6,979
03	Education	93,778	0	(246)	93,532
12	Finance	4,445	0	(49)	4,396
16	Government Services	25,291	0	(67)	25,224
15	Health and Social Services	130,984	0	(224)	130,760
08	Justice	35,870	754	0	36,624
10	Public Service Commission	12,393	0	(603)	11,790
14	Renewable Resources	16,373	0	(229)	16,144
13	Tourism	11,936	49	0	11,985
11	Women's Directorate	593	0	(15)	578
22	Yukon Development Corporation	one dollar	0	0	0
18	Yukon Housing Corporation	12,605	0	(1,453)	11,152
19	Yukon Liquor Corporation	one dollar	0	0	0
23	Office of the Ombudsman	335	0	(7)	328
24	Elections Office	323	0	(16)	307
Total Expenditures		440,354	803	(6,517)	434,640

OPERATION AND MAINTENANCE
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2001-02 VOTED TO DATE	CHANGE	2001-02 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
02	Executive Council Office	4,722	(2,371)	2,351
09	Community and Transportation Services	2,957	95	3,052
07	Economic Development	28	9	37
03	Education	2,479	(4)	2,475
12	Finance	16	(10)	6
16	Government Services	1,942	(30)	1,912
15	Health and Social Services	14,789	465	15,254
08	Justice	2,135	(1,220)	915
10	Public Service Commission	45	(22)	23
14	Renewable Resources	1,024	(31)	993
13	Tourism	399	114	513
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	10,119	410	10,529
19	Yukon Liquor Corporation	0	0	0
23	Office of the Ombudsman	0	(1)	(1)
24	Elections Office	0	0	0
Total Recoveries		40,655	(2,596)	38,059

CAPITAL
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE	2001-02 REVISED VOTE
01	Yukon Legislative Assembly	20	0	(11)	9
02	Executive Council Office	2,035	0	(398)	1,637
09	Community and Transportation Services	72,310	0	(21,546)	50,764
07	Economic Development	7,170	0	(249)	6,921
03	Education	18,835	0	(3,754)	15,081
12	Finance	30	0	(1)	29
16	Government Services	7,110	0	(168)	6,942
15	Health and Social Services	13,563	0	(1,218)	12,345
08	Justice	1,870	0	(469)	1,401
10	Public Service Commission	35	0	(1)	34
14	Renewable Resources	2,000	0	(395)	1,605
13	Tourism	4,752	0	(384)	4,368
11	Women's Directorate	5	0	0	5
22	Yukon Development Corporation	0	0	0	0
18	Yukon Housing Corporation	20,814	0	(5,308)	15,506
23	Office of the Ombudsman	5	0	0	5
24	Elections Office	3	0	(1)	2
Total Expenditures		150,557	0	(33,903)	116,654

CAPITAL
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE	2001-02 REVISED VOTE
01	Yukon Legislative Assembly	20	0	(11)	9
02	Executive Council Office	2,035	0	(398)	1,637
09	Community and Transportation Services	72,310	0	(21,546)	50,764
07	Economic Development	7,170	0	(249)	6,921
03	Education	18,835	0	(3,754)	15,081
12	Finance	30	0	(1)	29
16	Government Services	7,110	0	(168)	6,942
15	Health and Social Services	13,563	0	(1,218)	12,345
08	Justice	1,870	0	(469)	1,401
10	Public Service Commission	35	0	(1)	34
14	Renewable Resources	2,000	0	(395)	1,605
13	Tourism	4,752	0	(384)	4,368
11	Women's Directorate	5	0	0	5
22	Yukon Development Corporation	0	0	0	0
18	Yukon Housing Corporation	20,814	0	(5,308)	15,506
23	Office of the Ombudsman	5	0	0	5
24	Elections Office	3	0	(1)	2
Total Expenditures		150,557	0	(33,903)	116,654

CAPITAL
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2001-02 VOTED TO DATE	CHANGE	2001-02 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
02	Executive Council Office	0	0	0
09	Community and Transportation Services	35,331	(10,168)	25,163
07	Economic Development	1,072	(127)	945
03	Education	561	50	611
12	Finance	0	0	0
16	Government Services	1,198	566	1,764
15	Health and Social Services	1,430	(80)	1,350
08	Justice	53	3	56
10	Public Service Commission	0	0	0
14	Renewable Resources	219	(182)	37
13	Tourism	103	0	103
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	18,620	(4,811)	13,809
23	Office of the Ombudsman	0	0	0
24	Elections Office	0	0	0
Total Recoveries		58,587	(14,749)	43,838

REVENUE SUMMARY BY SOURCE
($000'S)

	2001-02 VOTED TO DATE	CHANGE	2001-02 REVISED VOTE
TAX REVENUE			
Personal Income Tax	28,985	3,831	32,816
Corporate Income Tax	9,711	(4,447)	5,264
Property Tax	2,150	(76)	2,074
Grant-in-Lieu of Property Tax	225	(33)	192
Fuel Oil Tax - Diesel	2,389	323	2,712
Fuel Oil Tax - Other	3,825	184	4,009
Insurance Premium Tax	925	137	1,062
Tobacco Tax	5,577	(431)	5,146
Liquor Tax	2,220	120	2,340
TOTAL TAX REVENUE	56,007	(392)	55,615
OTHER REVENUE			
Liquor Profit	4,645	275	4,920
Investment Income and Other Interest	1,210	134	1,344
Licences, Fees, Registrations and Permits:			
Motor Vehicle	2,734	47	2,781
Game and Campground	798	(27)	771
Business and Professional	886	179	1,065
Other	779	(2)	777
Resource Revenues	9,000	(4,639)	4,361
Fines	381	(113)	268
Gain on Sale of Lots	0	185	185
Aviation Operations	753	56	809
Management Fee	0	347	347
Miscellaneous	128	19	147
TOTAL OTHER REVENUE	21,314	(3,539)	17,775
TOTAL REVENUE *	77,321	(3,931)	73,390

* Excludes Yukon Development Corporation.

REVENUE SUMMARY BY DEPARTMENT / CORPORATION
($000'S)

VOTE	DEPARTMENT / CORPORATION	2001-02 VOTED TO DATE	CHANGE	2001-02 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
02	Executive Council Office	0	0	0
09	Community and Transportation Services	6,421	576	6,997
07	Economic Development	9,126	(4,605)	4,521
03	Education	89	(11)	78
12	Finance	52,324	(318)	52,006
16	Government Services	0	0	0
15	Health and Social Services	59	(17)	42
08	Justice	1,408	74	1,482
10	Public Service Commission	0	0	0
14	Renewable Resources	809	(24)	785
13	Tourism	220	(1)	219
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	0	0	0
19	Yukon Liquor Corporation	6,865	395	7,260
23	Office of the Ombudsman	0	0	0
24	Elections Office	0	0	0
Total Revenue		77,321	(3,931)	73,390

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JUSTICE

Yukon
Government

VOTE 08
DEPARTMENT OF JUSTICE

MINISTER

Hon. E. Taylor

DEPUTY MINISTER

W. Craik

DEPARTMENTAL OBJECTIVE

- The Yukon Department of Justice operates to:
  - enhance public confidence in, and respect for the law and society;
  - promote an open and accessible system of justice that provides fair and equal services to all Yukon citizens;
  - ensure that the administration of justice operates for the benefit of all persons in the Yukon;
  - work toward an effective and responsive correctional system to manage offenders in ways that promote rehabilitation and ensure public safety;
  - ensure the Government of the Yukon receives high quality legal advice and services;
  - promote effective policing, crime prevention and community justice initiatives in our communities;
  - encourage responsible commercial activity and protect consumer interests; and
  - encourage respect for individual, collective and human rights.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance Expenditures	**754**

JUSTICE

DETAILS ($000'S)	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	2001-02 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	35,870	**754**	36,624

Supplementary funding requirement was due to accepting recommendations of the Judicial Compensation Commission for retroactive increases in pay and pension benefits.

VOTE 08
DEPARTMENT OF JUSTICE

MINISTER

Hon. E. Taylor

DEPUTY MINISTER

W. Craik

DEPARTMENTAL OBJECTIVE

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  - enhance public confidence in, and respect for the law and society;
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  - ensure the Government of the Yukon receives high quality legal advice and services;
  - promote effective policing, crime prevention and community justice initiatives in our communities;
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FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance Expenditures	**754**

JUSTICE

DETAILS ($000'S)	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	2001-02 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	35,870	**754**	36,624

Supplementary funding requirement was due to accepting recommendations of the Judicial Compensation Commission for retroactive increases in pay and pension benefits.

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TOURISM

Yukon
Government

VOTE 13
DEPARTMENT OF TOURISM

MINISTER

Hon. E. Taylor

DEPUTY MINISTER

V. Hancock

DEPARTMENTAL OBJECTIVES

- In partnership with the private sector, interest groups, municipal governments, First Nation governments and other government departments:
  - to stimulate and sustain economic growth and employment opportunities for the benefit of Yukon people through the development and growth of the tourism sector in the Yukon by participating in government diversification, investment, trade and export strategies; and
  - to stimulate and sustain economic growth and maximize socio-cultural benefits for Yukon residents and visitors through the preservation, development, interpretation, and growth of the Yukon's historic resources and of visual, literary and performing arts and cultural industries in the Yukon.

FINANCIAL SUMMARY ($000'S)	SUPPLEMENTARY NO. 3
Operation and Maintenance Expenditures	49

TOURISM

DETAILS ($000'S)	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	2001-02 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	11,936	49	11,985

Supplementary funding requirements were due to expenditures related to the Joint Yukon Alaska Marketing Program (100% recoverable).

VOTE 13
DEPARTMENT OF TOURISM

MINISTER

Hon. E. Taylor

DEPUTY MINISTER

V. Hancock

DEPARTMENTAL OBJECTIVES

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FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance Expenditures	**49**

TOURISM

DETAILS ($000'S)	2001-02 VOTED TO DATE	SUPPLE-MENTARY NO. 3	2001-02 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	11,936	**49**	11,985

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